

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:)	
)	
AHPC Holdings, Inc.)	No. 07 B 17083
)	
73-1326131)	Chapter 7
Debtor)	
)	Hon. John H. Squires

**SECOND INTERIM APPLICATION
OF ALAN D. LASKO & ASSOCIATES, P.C.
FOR ALLOWANCE COMPENSATION AND EXPENSES**

ALAN D. LASKO AND ALAN D. LASKO & ASSOCIATES, P.C., Certified Public Accountants, request second interim compensation of \$10,940.70 and expenses of \$215.76 for the time period from January 30, 2009 through October 2, 2009. A detail is provided herein for the Estate, which identifies by subject matter the services performed by the Applicant. Additional detail is provided to reflect the function and individual performing said services. Lastly, each individual's classification and hourly rate is also reflected. In addition, attached as Exhibit A is the Affidavit pursuant to Bankruptcy Rule 2016.

INTRODUCTION

This Court has jurisdiction over this Second Interim Fee Application pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

The statutory predicates for the relief requested herein are sections 328, 330 and 331 of Title 11 of the United States Code (11 U.S.C. §§ 101-1532, the "Bankruptcy Code"), as supplemented by Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Rule 5082-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Illinois (the "Local Rules"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 promulgated by the United States Department of Justice, dated on January 30, 1996 (the "UST Guidelines").

Under Rule 2016(b), the Firm has not shared, nor agreed to share, (a) any compensation it has received or may receive in these cases with another person or party other than the Firm's partners, of counsel, associates, and other employees, or (b) any compensation another person or party has received or may receive in these cases.

GENERAL

The Debtor filed a petition under Chapter 7 of the Federal Bankruptcy Code on or about September 19, 2007 and a Trustee was subsequently appointed. On October 12, 2007, Alan D. Lasko & Associates, P.C. was approved by the Court as the accountants for the Trustee in the Chapter 7 proceedings. Reflected in this fee petition is the Applicant's time for preparing the year 2008 consolidated income tax returns, as well as responding to various tax notices, completing certain payroll tax work and amending the year 2007 consolidated tax returns.

A recap of compensation requested is as follows:

	<u>Amount</u>
Billing	\$ 244.50
Year-End Work	5,723.40
Payroll Tax Work	1,021.00
Respond to Tax Authorities	405.50
Amended Returns	<u>3,546.30</u>
	<u><u>\$ 10,940.70</u></u>

The Applicant has received its first interim compensation and expenses as follows:

	<u>Compensation</u>	<u>Expenses</u>
First Interim	\$ 40,366.20	\$ 411.53

The following represents a description of the primary individuals in this engagement.

Alan D. Lasko – CPA, CIRA

Mr. Lasko has worked primarily in the bankruptcy field over the last 23 years. He brings his 32 years of experience in providing operational support to Chapter 11 and creditor committees, as well as his technical abilities in various accounting and tax matters in bankruptcy cases. Mr. Lasko has been an expert witness, been appointed as a receiver in State Court, worked as a disbursing agent, made presentations to creditors and their committees and worked with debtor and creditor counsels in formulating plans of reorganizations and disclosure statements. Mr. Lasko is a member of the Certified Insolvency and Restructuring Advisors (CIRA). Mr. Lasko is also a member of the American Bankruptcy Institute, the National Association of Bankruptcy Trustees, the American Institute of Certified Public Accountants and the Illinois CPA Society. Mr. Lasko also has instructed and has written seminars on various bankruptcy-related topics. Last, Mr. Lasko has broad accounting and tax experience in Chapter 7 cases.

Susan J. Kilgore, CPA – Manager

Ms. Kilgore has 31 years of experience working as a manager and staff person in public accounting. She has worked for a large and small accounting firm over this period. She has substantial experience working primarily with commercial accounts of all sizes performing audits and year-end accounting and tax preparation. She also has worked with a variety of different types of for-profit and not-for-profit companies. She has an undergraduate degree in accounting and achieved the National Honor Society for Business Administration while in school. She is a certified public accountant and a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.

Denise C. Konomidis, CPA – Tax Senior

Ms. Konomidis has 7 years of experience performing tax preparation and tax planning in public accounting. She has worked for a large and small public accounting firm and tax planning firm over this period. She has worked with commercial and individual accounts of various sizes. She has an undergraduate degree in Accounting from the University of Illinois. She is a certified public accountant and a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.

Tricia Kong – Staff

Ms. Kong is a second-year staff person performing accounting and tax services. Ms. Kong has a Masters in Accounting from the University of Illinois at Chicago and a Bachelor's of Commerce from the University of Alberta, Edmonton.

Connie Lee – Staff

Ms. Lee is a second-year staff person performing accounting and tax services. Ms. Lee has a Bachelor of Accounting from DeVry University.

STAFF – SUPERVISORS, SENIORS AND ASSISTANTS

SUPERVISORS

After a period of several years of experience, senior accountants are advanced to the supervisory level. Supervisors have administrative and overview responsibility on a broader level than senior accountants. Supervisors are responsible to keep the manager abreast of the progress of the engagement of the problems encountered in a particular circumstance.

SENIORS

After a period of usually 2 to 3 years, an individual is advanced to the senior level. Seniors are primarily responsible for the day-to-day functions of fieldwork with the Court. In bankruptcy-related work, audit seniors may also perform specific tasks at the request of a manager or supervisor.

ASSISTANTS

Staff assistants usually execute basic assignments or tasks. In bankruptcy-related work, assistants primarily perform specific projects at specified times under the supervision of a senior, supervisor or manager.

FEE APPLICATION

The fees sought by this Second Interim Fee Application reflect an aggregate of 79.7 hours of ADLPC's time spent and recorded in performing services during the Second Interim

Compensation Period. This fee request does not include time that might be construed as duplicative or otherwise not beneficial to the Trustee or the Debtor's Estate, which has already been eliminated by ADLPC. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of this case, (b) the time expended, (c) the nature and extent of the services rendered (d), the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

All of the services for which final compensation is sought were rendered solely in connection with this case, in furtherance of the duties and functions of the Trustee and not on behalf of any individual creditor or other period.

ADLPC has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in these cases.

ADPC has not shared, or agreed to share (a) any compensation it has received or may receive with another party or person, other than with the members, counsel and associates of the firm, or (b) any compensation another person or party has received or may receive. No promises have been received by ADLPC as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code.

BREAKDOWN BY CATEGORIES

The categories in this Application as listed below:

BILLING

The Applicant has incurred 2.1 hours in the preparation of this fee Application.

Cost \$244.50

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	0.6	\$ 260.00	\$ 156.00
C. Wilson, Staff	<u>1.5</u>	59.00	<u>88.50</u>
	<u>2.1</u>		<u>\$ 244.50</u>

YEAR-END WORK

The Applicant incurred 42.2 hours in preparation of the Estate's year 2008 consolidated Federal and the various States income tax returns.

The work also included the following:

- Summarized Trustee's Form 2.
- Preparation of Internal Revenue Service 60-day letter for 2008 returns.

Cost \$5,723.40

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko (Post 07/01/09)	2.8	\$ 260.00	\$ 728.00
A. Lasko (Pre 07/01/09)	1.3	255.00	331.50
S.Kilgore, Manager (Post 07/01/09)	8.6	205.00	1,763.00
S.Kilgore, Manager (Pre 07/01/09)	0.2	195.00	39.00
T. Kong, Staff (Post 07/01/09)	13.1	99.00	1,296.90
T. Kong, Staff (Pre 07/01/09)	16.0	97.00	1,552.00
B. Kaye, Staff	<u>0.2</u>	65.00	<u>13.00</u>
	<u>42.2</u>		<u>\$ 5,723.40</u>

PAYROLL TAX WORK

The Applicant incurred 7.8 hours in searching for the Debtor's payroll tax data for 2009 and follow up requests from the Trustee regarding same.

Cost \$1,021.00

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko (Pre 07/01/09)	1.5	\$ 255.00	\$ 382.50
S. Kilgore, Manager (Pre 07/01/09)	0.4	195.00	78.00
C. Lee, Staff	<u>5.9</u>	95.00	<u>560.50</u>
	<u>7.8</u>		<u>\$ 1,021.00</u>

RESPOND TO TAX AUTHORITIES

The Applicant incurred 3.5 hours responding to various tax notices from the Internal Revenue Service and states that the Debtor operated in.

Cost \$405.50

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko (Post 07/01/09)	0.6	\$ 260.00	\$ 156.00
A. Lasko (Pre 07/01/09)	0.4	255.00	102.00
C. Wilson, Staff	<u>2.5</u>	59.00	<u>147.50</u>
	<u>3.5</u>		<u>\$ 405.50</u>

AMENDED RETURNS

The Applicant incurred 24.1 hours in amending the year 2007 consolidated tax returns and related state returns.

Cost \$3,546.30

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko (Post 07/01/09)	2.0	\$ 260.00	\$ 520.00
A. Lasko (Pre 07/01/09)	1.5	255.00	382.50
S.Kilgore, Manager	5.7	205.00	1,168.50
D. Konomidis, Tax Supervisor	0.4	160.00	64.00
T. Kong, Staff (Post 07/01/09)	2.4	99.00	237.60
T. Kong, Staff (Pre 07/01/09)	<u>12.1</u>	97.00	<u>1,173.70</u>
	<u>24.1</u>		<u>\$ 3,546.30</u>

The Applicant reflects hourly rates and hours worked by each person by function. The recap also reflects the cost of each function performed. In order to assist the Court and parties in interest to evaluate this fee request, your Applicant has reflected below the range of rates charged by staff level.

Owner	\$200	-	\$275
Manager/Director	175	-	200
Supervisors	160	-	175
Senior	120	-	160
Assistant	65	-	120

EXPENSES

It is the Firm's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is the Firm's policy to charge its client only the

amount actually incurred by the Firm in connection with such items. Examples of such expenses are postage, overnight mail, courier delivery, transportation, airfare, meals, and lodging.

Year-End Work	\$ 65.98
Payroll Tax Work	18.58
Respond to Tax Authorities	8.02
Amended Returns	<u>123.18</u>
	<u>\$ 215.76</u>

To provide an orderly and meaningful summary of the services rendered by ADLPC in accordance with its employment, ADLPC has summarized the services provided by the project billing categories for its second interim fee period are as follows:

<u>Recap by Project</u>	<u>Second Interim Application</u>
Billing	\$ 244.50
Year-End Work	5,723.40
Payroll Tax Work	1,021.00
Respond to Tax Authorities	405.50
Amended Returns	<u>3,546.30</u>
Net Request	<u>\$ 10,940.70</u>

<u>Recap by Hour</u>	<u>Hours</u>	<u>Amount</u>	<u>Blended Rate</u>
Billing	2.1	\$ 244.50	<u>\$ 116.42</u>
Year-End Work	42.2	5,723.40	<u>\$ 135.62</u>
Payroll Tax Work	7.8	1,021.00	<u>\$ 130.89</u>
Respond to Tax Authorities	3.5	405.50	<u>\$ 115.85</u>
Amended Returns	<u>24.1</u>	<u>3,546.30</u>	<u>\$ 147.14</u>
	<u>79.7</u>	<u>\$ 10,940.70</u>	<u>\$ 137.27</u>

ALLOWANCE OF COMPENSATION

The foregoing professional services rendered during the Compensation Period were necessary and appropriate to the administration of the Chapter 7 case and was in the best interests of the parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved. ADLPC has taken significant efforts to ensure that the professional services were performed with expedience and in an efficient manner and without duplication of effort.

Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including,

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

In the instant case, ADLPC respectfully submits that the services for which it seeks compensation in this Second Interim Fee Application were necessary for and beneficial to the

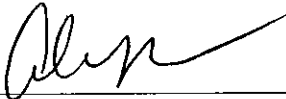
Trustee's efforts in administering the Debtor's Estate, and necessary to and in the best interests of the Debtor's Estate. ADLPC further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services provided to the Trustee and the Debtor's Estate.

The rates charged by ADLPC in this case are standard for any bankruptcy matter, and are identical to the rate it would charge throughout the country in any bankruptcy case of this size and prominence.

In sum, the services rendered by ADLPC were necessary and beneficial to the Debtor's Estate, and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. As shown by this Second Interim Fee Application and supporting exhibits, ADLPC incurred professional time economically and without unnecessary duplication of effort. In addition, the work involved, and thus the time expended, was carefully assigned in view of the experience and expertise required for a particular task. Accordingly, approval of the second interim compensation sought herein for the Compensation Period is warranted.

CONCLUSION AND REQUEST FOR RELIEF

Based upon the foregoing, your Applicant submits that the relief requested is justified in the circumstances and its allowance would be appropriate. Therefore, the requested second interim compensation of \$10,940.70 and expenses of \$215.76 should be allowed for services by your Applicant for the period January 30, 2009 through October 2, 2009.



Alan D. Lasko

Alan D. Lasko & Associates, P.C.
29 South LaSalle Street
Suite 1240
Chicago, Illinois 60603
(312) 332-1302

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:)	
)	
AHPC Holdings, Inc.)	No. 07 B 17083
)	
73-1326131)	Chapter 7
Debtor)	
)	Hon. John H. Squires

AFFIDAVIT PURSUANT TO BANKRUPTCY RULE 2016

STATE OF ILLINOIS)
) **SS.**
COUNTY OF COOK)

I, Alan D. Lasko, being first duly sworn on oath, depose and state as follows:

1. I am the owner of the Firm ALAN D. LASKO & ASSOCIATES, P.C. ("Lasko") and I am authorized to execute this Affidavit on behalf of Lasko. Lasko is the Court-approved accountants for David R. Brown, Chapter 7 Trustee in this case ("Trustee").
2. I have read the Second Interim Application of Lasko, for allowable compensation and expenses ("Application") and all of the factual matters set forth therein are true to the best of my knowledge, information and belief. Lasko has performed the services set forth and described in the Application at the request and pursuant to the direction of the Trustee.
3. Lasko has not previously received payments for services rendered in connection with this case from the Trustee for the Chapter 7 period. Lasko has not entered into any agreement or understanding between itself and any other person for the sharing of compensation received or to be received for services rendered to the Trustee in connection with these cases, except among the members and associates of the Firm.
4. The Applicant has received its first interim compensation and expenses as follows:

	<u>Compensation</u>	<u>Expenses</u>
First Interim	\$ 40,366.20	\$ 411.53

FURTHER AFFIANT SAYETH NOT.



Alan D. Lasko

Subscribed and Sworn to before me
this 2nd day of October, 2009.



Notary Public



10/2/2009
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Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

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Selection Criteria

Clie.Selection Include: AHPC Holdings; AHPC Holdings.002; AHPC Holdings.003; AHPC Holdings.004; AHPC Holdings.012; AHPC Holdings.080

Nickname AHPC Holdings.002 | 2817
Full Name AHPC Holdings, Inc.
Address c/o David R. Brown, Trustee
400 South County Farm Road
Suite 330
Wheaton IL 60187
Phone 1
Phone 3
Phone 2
Phone 4
In Ref To tax prep
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt
Last bill 1/29/2009
Last charge 9/8/2009
Last payment 3/22/2009 Amount \$39,685.68

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total Billable
1/26/2009 69905	B. Kaye 800 initial review of Form 2 for information return purposes - american health	65.00	0.20	13.00	Billable
1/26/2009 69932	S. Kilgore 800 Review completed 1096 and 1099MISC	195.00	0.20	39.00	Billable
6/23/2009 75065	A. Lasko 800 initial set up for staff of tax year 2008 (year ended 6/09) income tax prep for consolidated tax return.	255.00	0.70	178.50	Billable
6/23/2009 75073	T. Kong 800 worked with trustee's form 2 and prior year's workpapers	97.00	2.30	223.10	Billable
6/24/2009 75123	T. Kong 800 summarizing cash activity in all trustee and bank account	97.00	3.50	339.50	Billable
6/25/2009 75128	A. Lasko 800 assist staff with questions concerning additional information received from trustee's office	255.00	0.60	153.00	Billable

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Pre-bill Worksheet

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AHPC Holdings.002:AHPC Holdings, Inc. (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
6/25/2009 75147	T. Kong 800 prepared cash recap for 2008 and 2009 cash activities	97.00	4.70	455.90	Billable
6/30/2009 75240	T. Kong 800 prepare consolidated 2008 tax return and work paper file	97.00	5.50	533.50	Billable
7/1/2009 75263	T. Kong 800 preparation of consolidated workpapers and tax returns for 2008	99.00	1.80	178.20	Billable
8/14/2009 76271	A. Lasko 800 set up staff work for detailed review of workpapers and tax returns	260.00	0.40	104.00	Billable
8/19/2009 76458	S. Kilgore 800 Review workpapers and amended consolidated tax return, 2007	205.00	2.00	410.00	Billable
8/20/2009 76487	A. Lasko 800 assist staff with year 2008 tax return issues re: fixed assets, interest income for june, etc.	260.00	0.40	104.00	Billable
8/20/2009 76527	T. Kong 800 prepaerd changes to 2008 consolidated workpaper and tax return	99.00	5.60	554.40	Billable
8/20/2009 76532	S. Kilgore 800 Review workpapers ans staff supervision, 2008 tax return	205.00	0.60	123.00	Billable
8/21/2009 76696	S. Kilgore 800 Review workpapers , 2008 corporate tax return	205.00	0.30	61.50	Billable
8/26/2009 76721	S. Kilgore 800 Review trustee information for 2008 tax return, questions to trustee via email	205.00	1.60	328.00	Billable
8/27/2009 76804	S. Kilgore 800 Review of workpapers, 2008	205.00	0.90	184.50	Billable

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AHPC Holdings.002:AHPC Holdings, Inc. (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
8/31/2009 76822	S. Kilgore 800 Emails with trustee re inventory issue	205.00	0.20	41.00	Billable
9/2/2009 76904	T. Kong 800 make changes on work paper and tax return to adjust receivable and inventory and COGS account for 2007 amended and 2008 return	99.00	4.60	455.40	Billable
9/2/2009 76953	S. Kilgore 800 Initial review of year end workpapers and consolidated tax return, 2008	205.00	1.90	389.50	Billable
9/3/2009 76965	S. Kilgore 800 Complete review of year end workpapers and tax return, consolidated corporate return, 2008	205.00	1.10	225.50	Billable
9/3/2009 76976	T. Kong 800 prepared changes to workpapers and tax returns	99.00	1.10	108.90	Billable
9/8/2009 77064	A. Lasko 800 tax review for consolidated returns for 2008 (fed, california - final), illinois, Florida -final)	260.00	1.20	312.00	Billable
9/8/2009 77067	A. Lasko 800 prepared irs 60 day lettter for 2008	260.00	0.20	52.00	Billable
9/8/2009 77068	A. Lasko 800 sign off of federal and state (illinois and florida) tax returns and irs 60 day copy and letter for 2008	260.00	0.60	156.00	Billable
TOTAL	Billable Fees		42.20		\$5,723.40

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
9/8/2009 77083	C. Wilson 115 Photocopy costs for 2008 Forms 1120 income tax returns - 424 pages @ \$.10 per page.	42.40	1.000	42.40	Billable

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Alan D. Lasko & Associates, P.C.
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AHPC Holdings.002:AHPC Holdings, Inc. (continued)

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
9/8/2009 77086 104	C. Wilson	23.58	1.000	23.58	Billable
Overnight mail sent to David Brown - 2008 Forms 1120 income tax returns - UPS tracking #1Z14Y8F40192229844.					
TOTAL				Billable Costs	\$65.98

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$5,723.40	
Total of Fees (Time Charges)		\$5,723.40
Costs Bill Arrangement: Slips By billing value on each slip.		
Total of billable expense slips	\$65.98	
Total of Costs (Expense Charges)		\$65.98
Total new charges		\$5,789.38
Previous Balance 120 Days	\$39,685.68	
Total Previous Balance		\$39,685.68
Accounts Receivables		
Date ID Type Description		
3/22/2009 PAY Payment - thank you	(\$39,685.68)	
8576		
Total Accounts Receivable		(\$39,685.68)
New Balance Current	\$5,789.38	
Total New Balance		\$5,789.38

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Pre-bill Worksheet

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Nickname AHPC Holdings.003 | 3114
Full Name AHPC Holdings, Inc.
Address c/o David R. Brown, Trustee
400 South County Farm Road
Suite 330
Wheaton IL 60187

Phone 1
Phone 3
Phone 2
Phone 4

In Ref To payroll taxes
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt
Last bill 1/29/2009
Last charge 4/3/2009
Last payment 3/22/2009

Amount \$452.10

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
3/16/2009 71928	A. Lasko 800 review of payroll recap as requested by trustee for potential distribution of wage claims	255.00	0.30	76.50	Billable
3/16/2009 71981	C. Lee 800 preparation of approved priority wage claims schedule with information sent to us from the trustee	95.00	1.50	142.50	Billable
4/1/2009 72898	S. Kilgore 800 Assist staff with preparation of 2nd Qtr 2009 and year end payroll tax returns	195.00	0.40	78.00	Billable
4/2/2009 72769	A. Lasko 800 assist staff with paryoll work as requested from trustee	255.00	0.40	102.00	Billable
4/2/2009 72776	A. Lasko 800 review of payroll tax returns as requested by trustee	255.00	0.80	204.00	Billable
4/2/2009 72796	C. Lee 800 preparation of 2nd quarter of 2009 payroll tax returns	95.00	4.40	418.00	Billable

TOTAL	Billable Fees		7.80	\$1,021.00
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Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

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AHPC Holdings.003:AHPC Holdings, Inc. (continued)

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
4/2/2009 72815	C. Wilson 104	15.22	1.000	15.22	Billable
Overnight mail to David Brown - UPS tracking #1Z14Y8F40192994428..					
4/3/2009 72875	C. Wilson 105	3.36	1.000	3.36	Billable
postage for recipient Forms W-2					
TOTAL Billable Costs					\$18.58

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$1,021.00	
Total of Fees (Time Charges)		\$1,021.00
Costs Bill Arrangement: Slips By billing value on each slip.		
Total of billable expense slips	\$18.58	
Total of Costs (Expense Charges)		\$18.58
Total new charges		\$1,039.58
Previous Balance 120 Days	\$452.10	
Total Previous Balance		\$452.10
Accounts Receivables		
Date ID Type Description		
3/22/2009 PAY Payment - thank you	(\$452.10)	
8577		
Total Accounts Receivable		(\$452.10)
New Balance Current	\$1,039.58	
Total New Balance		\$1,039.58

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Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

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AHPC Holdings.003:AHPC Holdings, Inc. (continued)

<u>Amount</u>	<u>Total</u>
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Pre-bill Worksheet

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Nickname AHPC Holdings.004 | 3149
Full Name AHPC Holdings, Inc.
Address c/o David R. Brown, Trustee
400 South County Farm Road
Suite 330
Wheaton IL 60187

Phone 1
Phone 3
Phone 2
Phone 4

In Ref To respond to tax authorities
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt
Last bill
Last charge 8/20/2009
Last payment Amount \$0.00

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
2/15/2009 70659	A. Lasko 800 review of various notices received by the trustee and responded to Penns for sales/use tax issues at the time of the filing	255.00	0.40	102.00	Billable
8/14/2009 76270	A. Lasko 800 set up staff work for review of tax authorities notices	260.00	0.20	52.00	Billable
8/18/2009 76401	C. Wilson 800 Respondied to various taxing authorities.	59.00	0.90	53.10	Billable
8/19/2009 76465	A. Lasko 800 review draft responses to various tax notices from different states	260.00	0.40	104.00	Billable
8/19/2009 76474	C. Wilson 800 Respond to various taxing authorities.	59.00	0.90	53.10	Billable
8/20/2009 76513	C. Wilson 800 Respondied to various taxing authorities.	59.00	0.70	41.30	Billable
TOTAL Billable Fees			3.50	\$405.50	

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
2/15/2009 70660	A. Lasko 105 postage - to penn for response to notice	0.42	1.000	0.42	Billable

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AHPC Holdings.004:AHPC Holdings, Inc. (continued)

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
2/15/2009 70661	A. Lasko 115 photocopy costs - 6 @ \$.10 re: copies of letter and attachment for sales tax notice	0.60	1.000	0.60	Billable
8/20/2009 76514	C. Wilson 105 Postage.	4.40	1.000	4.40	Billable
8/20/2009 76515	C. Wilson 115 Photocopy costs - 26 pages @ \$.10 per page.	2.60	1.000	2.60	Billable
TOTAL				Billable Costs	\$8.02

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$405.50	
Total of Fees (Time Charges)		\$405.50
Costs Bill Arrangement: Slips By billing value on each slip.		
Total of billable expense slips	\$8.02	
Total of Costs (Expense Charges)		\$8.02
Total new charges		\$413.52
New Balance Current	\$413.52	
Total New Balance		\$413.52

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Pre-bill Worksheet

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Nickname AHPC Holdings.012 | 2818
Full Name AHPC Holdings, Inc.
Address c/o David R. Brown, Trustee
400 South County Farm Road
Suite 330
Wheaton IL 60187

Phone 1
Phone 3
In Ref To
Fees Arrg.
Expense Arrg.
Tax Profile
Last bill
Last charge
Last payment

fee petition
By billing value on each slip
By billing value on each slip
Exempt
1/29/2009
10/2/2009
3/22/2009

Amount \$640.00

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
10/2/2009 78099 800	C. Wilson Prepared fee petition.	58.00	1.50	87.00	Billable
10/2/2009 78100 800	A. Lasko prepared fee petition	260.00	0.60	156.00	Billable
TOTAL Billable Fees				2.10	\$243.00
Total of billable expense slips					\$0.00

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$243.00	
Total of Fees (Time Charges)		\$243.00
Total of Costs (Expense Charges)		\$0.00
Total new charges		\$243.00
Previous Balance 120 Days	\$640.00	

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AHPC Holdings.012:AHPC Holdings, Inc. (continued)

	<u>Amount</u>	<u>Total</u>
Total Previous Balance		\$640.00
Accounts Receivables		
<u>Date</u> <u>ID</u> <u>Type</u> <u>Description</u>		
3/22/2009 PAY Payment - thank you	(\$640.00)	
8578		
Total Accounts Receivable		(\$640.00)
New Balance		
Current	\$243.00	
Total New Balance		<u>\$243.00</u>

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Nickname AHPC Holdings.080 | 3307
Full Name AHPC Holdings, Inc.
Address c/o David R. Brown, Trustee
400 South County Farm Road
Suite 330
Wheaton IL 60187

Phone 1 Phone 2
Phone 3 Phone 4

In Ref To amended returns
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt
Last bill

Last charge 9/8/2009

Last payment Amount \$0.00

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
6/26/2009 75166 800	T. Kong prepared amended 2007 consolidated tax return work paper	97.00	5.60	543.20	Billable
6/26/2009 75168 800	A. Lasko assist staff with amended return issues	255.00	0.90	229.50	Billable
6/29/2009 75192 800	A. Lasko assist staff with 08 cash recap questions	255.00	0.60	153.00	Billable
6/29/2009 75208 800	T. Kong continued to work on 2007 amended tax return and finishing up work paper file	97.00	6.50	630.50	Billable
6/29/2009 75232 800	D. Konomidis answered staff questions, call to Lacerte regarding amending a consolidated return.	160.00	0.40	64.00	Billable
8/20/2009 76531 800	S. Kilgore Review workpapers and tax return, 2007 amended return	205.00	1.10	225.50	Billable
8/20/2009 78067 800	T. Kong prepared changes to year 2007 workpapers and tax returns	99.00	2.40	237.60	Billable
8/21/2009 76695 800	S. Kilgore Review workpapers and tax return, 2007 amended return	205.00	0.30	61.50	Billable

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AHPC Holdings.080:AHPC Holdings, Inc. (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
8/26/2009 76720	S. Kilgore 800 Review workpapers for amended tax return, 2007	205.00	1.10	225.50	Billable
8/27/2009 76803	S. Kilgore 800 Review of workpapers, 2007 amended return	205.00	0.50	102.50	Billable
9/2/2009 76952	S. Kilgore 800 Review year end workpapers and tax return, amended 2007	205.00	2.70	553.50	Billable
9/8/2009 77063	A. Lasko 800 corrections made to state amended returns for 2007 (california, florida and illinois)	260.00	0.90	234.00	Billable
9/8/2009 77065	A. Lasko 800 prepared irs 60 day letter for amended 07	260.00	0.40	104.00	Billable
9/8/2009 77066	A. Lasko 800 sign off of amended federal, california, florida and illinois year 2007 tax returns and irs 60 day copy and letter	260.00	0.70	182.00	Billable
TOTAL Billable Fees			24.10		\$3,546.30

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
1/26/2009 69957	C. Wilson 104 Overnight mail to David Brown - UPS tracking #1Z14Y8F40196616829	24.03	1.000	24.03	Billable
9/8/2009 77084	C. Wilson 115 Photocopy costs for 2007 amended Forms 1120 income tax returns - 732 pages @ \$.10 per page.	73.20	1.000	73.20	Billable
9/8/2009 77085	C. Wilson 104 Overnight mail 2007 amended Forms 1120 sent to David Brown - UPS tracking #1Z14Y8F40191867031.	25.95	1.000	25.95	Billable

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AHPC Holdings.080:AHPC Holdings, Inc. (continued)

	Amount	Total
TOTAL Billable Costs		\$123.18

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$3,546.30	
Total of Fees (Time Charges)		\$3,546.30
Costs Bill Arrangement: Slips By billing value on each slip.		
Total of billable expense slips	\$123.18	
Total of Costs (Expense Charges)		\$123.18
Total new charges		\$3,669.48
New Balance Current	\$3,669.48	
Total New Balance		\$3,669.48